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Richard A. Mikaliunas Senior Vice President

Capital Markets

American Stock Exchange 88 Trinity Place New York, NY 10006 T 212 306 1807 F 212 306 2066 richard.mikaliunas@amex.com

1-11758

September 26, 2006

Mr. Brian Johnson Branch Chief Securities and Exchange Commission Office of Filings and Information Services Filer Support #2 Room #2531 100 F Street, N.E. Washington, D.C. 20549

Dear Mr. Johnson:

This is to certify that the American Stock Exchange, (the "Exchange") received from Morgan Stanley (the "Registrant") a copy of the Company's application on Form 8-A for the registration of the following security:

PLUS Due October 20, 2007, Mandatorily Exchangeable for an Amount Payable in U.S. Dollars Based on the Value of the Dow Jones Euro STOXX 50 Index

We further certify that the above security has been approved by the Exchange for listing and registration, upon official notice of issuance, and understand that the 8A will be immediately effective upon your receipt of this letter.

Sincerely,

Richard A. Mikaliunas

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THOMSON FINANCIAL